IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY THIRD DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17161 of 2004

Between:

M/s Sai Venkataramana Industries Amaravathi Road, D.No.4-13-117/6
Anjanyapeta 1st Lane, Guntur 522 007 rep. by its Proprietirx, Smt.Y.Varalakshmi.

..... PETITIONER

AND

1 The Commercial Tax Officer Brodipet, Gutnur.
2 The Appellate Deputy Commissioner (CT) Guntur Division Guntur.
3 The Additional Commissioner (CT) Legal Andhra Pradesh, Nampally,

Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.LV(1)1659/2004 dated 27.8.2004 refusing to grant stay of collection of disputed penalty of Rs.63,775/- for the assessment year 2001-2002 and restrain the 1st Respondent from taking any coercive steps for recovery of disputed penalty pending disposal of appeal before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner : MR.S.DWARAKANATH

Counsel for the Respondents : GP FOR COMMERCIAL TAXES.

The Court at the admission stage made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of 25% of the disputed penalty. Therefore, we set aside the order of the authority and direct that 25% of the disputed penalty shall be paid by the petitioner, within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

23rd September, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Commercial Tax Officer Brodipet, Gutnur.
2 The Appellate Deputy Commissioner (CT) Guntur Division

Guntur.
3 The Additional Commissioner (CT) Legal Andhra Pradesh,

Nampally, Hyderabad.

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court Buildings, A.P., Hyderabad (OUT)

5 Two C.D copies